



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

John Knapp, Treasurer
Motorola Civic Action Campaign Fund
1350 I Street, NW Suite 400
Washington, DC 20005

DEC 17 1999

Identification Number: C00075341

Reference: February Monthly (1/1/99-1/31/99), March Monthly (2/1/99-2/28/99), April Monthly (3/1/99-3/31/99), May Monthly (4/1/99-4/30/99), June Monthly (5/1/99-5/31/99), July Monthly (6/1/99-6/30/99), August Monthly (7/1/99-7/31/99), September Monthly (8/1/99-8/31/99), October Monthly (9/1/99-9/30/99) Reports

Dear Mr. Knapp:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted each pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

Dominick Ciaraldi
Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A		ITEMIZED RECEIPTS		FOR FEDERAL ELECTIONS PAGE OF
Contributions from Individuals				FOR LINE NUMBER 11(A)(1)
<small>Any information shown from your Reports and Statements may not be used or added to any return for the purpose of showing contributions or for other purposes outside your tax return. Use name and address of any person contributing to your campaign in each appropriate form each contribution.</small>				
NAME OF COMMITTEE OR FUND National Organization PAC		000000001		
A. Full Name, mailing address and ZIP Code		Name of Employer	Date when deducted	Amount of Cash Received for Period
Anne Sullivan 81 18th Street City, State ZIP		National Organization, Inc.	payroll deductions	\$72.00
Occupation		(\$12 biweekly)		
Amount for: <input type="checkbox"/> Other money <input type="checkbox"/> Payroll <input type="checkbox"/> Other		Aggregate total for this > \$228.00		
B. Full Name, mailing address and ZIP Code		Name of Employer	Date when deducted	Amount of Cash Received for Period
Rodney Jones 661 Haverbury Road City, State ZIP		National Organization, Inc.	payroll deductions	\$120.00
Occupation		(\$20 biweekly)		
Amount for: <input type="checkbox"/> Other money <input type="checkbox"/> Payroll <input type="checkbox"/> Other		Aggregate total for this > \$288.00		

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor, 104-B(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "itemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$195 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount), 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

IN-KIND CONTRIBUTIONS

SCHEDULE A		ITEMIZED RECEIPTS		FOR FEDERAL ELECTIONS PAGE OF
Contributions from Individuals				FOR LINE NUMBER 11(A)(1)
<small>Any information shown from your Reports and Statements may not be used or added to any return for the purpose of showing contributions or for other purposes outside your tax return. Use name and address of any person contributing to your campaign in each appropriate form each contribution.</small>				
NAME OF COMMITTEE OR FUND National Organization PAC		000000001		
A. Full Name, mailing address and ZIP Code		Name of Employer	Date when deducted	Amount of Cash Received for Period
Martin L. Evans 4 River Road City, State ZIP		National Organization, Inc.	8/19/88	\$3,888.00
Occupation		(\$3,888.00 (RAFFLE PRIZE))		
Amount for: <input type="checkbox"/> Other money <input type="checkbox"/> Payroll <input type="checkbox"/> Other		Aggregate total for this > \$3,888.00		

SCHEDULE B		ITEMIZED DISBURSEMENTS		FOR FEDERAL ELECTIONS PAGE OF
Operating Expenditures/Other Federal				FOR LINE NUMBER 21(B)
<small>Any information shown from your Reports and Statements may not be used or added to any return for the purpose of showing contributions or for other purposes outside your tax return. Use name and address of any person contributing to your campaign in each appropriate form each contribution.</small>				
NAME OF COMMITTEE OR FUND National Organization PAC		000000001		
A. Full Name, mailing address and ZIP Code		Name of Disbursement	Date when deducted	Amount of Cash Disbursement for Period
Martin L. Evans 4 River Road City, State ZIP		RAFFLE PRIZE	8/19/88	\$3,888.00
Disbursement for: <input type="checkbox"/> Other money <input type="checkbox"/> Payroll <input type="checkbox"/> Other		(\$3,888.00 (IN-KIND CONTRIBUTION))		

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.